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Report of Independent Accountants

We have examined management's assertion, included in the accompanying "Report of Management on Compliance with the Federal Communications Commission's ("FCC") Third Payphone Order," that Global Crossing Telecommunications, Inc. ("Global Crossing" or the "Company") complied with the requirements set forth in Appendix C of the FCC's Report and Order 03-235¹ (the "Order") for the period July 1, 2008 through June 30, 2009. Management is responsible for Global Crossing's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about Global Crossing's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Company's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Company's compliance with specified requirements.

In our opinion, management's assertion that Global Crossing complied with the aforementioned requirements for the period July 1, 2008 through June 30, 2009 is fairly stated, in all material respects.

This report is intended solely for the information and use of Global Crossing and all other parties specified in the Order and is not intended to be and should not be used by anyone other than these specified parties.

Ernst & Young LLP

August 10, 2009

¹ Refers to the Federal Communications Commission ("FCC") FCC 03-235 ("Third Payphone Order" or the "Order"), *In the Matter of The Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996*, CC Docket No. 96-128, Report and Order, released October 3, 2003 by the FCC, the Order Reconsideration released October 22, 2004 by the FCC, and the Request to Update Default Compensation Rate for Dial-Around Calls from Payphones released August 12, 2004 by the FCC.